



General Assembly

January Session, 2009

**Committee Bill No. 245**

LCO No. 3724

\* SB00245AGEPD\_030609 \*

Referred to Committee on Select Committee on Aging

Introduced by:  
(AGE)

**AN ACT CONCERNING A PROPERTY TAX CREDIT FOR HOME IMPROVEMENTS THAT ENABLE THE ELDERLY OR DISABLED TO REMAIN IN THEIR HOMES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective October 1, 2009, and applicable to assessment*  
2       *years commencing on or after October 1, 2009*) Any municipality may, by  
3       vote of its legislative body or, in a municipality where the legislative  
4       body is a town meeting, by vote of the board of selectmen, abate up to  
5       one hundred per cent of the property taxes due for any tax year in  
6       which an owner of real property has made capital improvements to the  
7       property for which such tax is due in order to accommodate a person  
8       who occupies such property as the person's principal residence and  
9       who is either (1) sixty-five years of age or older, or (2) under age sixty-  
10      five and eligible in accordance with applicable federal regulations to  
11      receive permanent total disability benefits under Social Security, or has  
12      not been engaged in employment covered by Social Security and  
13      accordingly has not qualified for benefits thereunder, but has become  
14      qualified for permanent total disability benefits under any federal,  
15      state or local government retirement or disability plan, including the  
16      Railroad Retirement Act and any government-related teacher's

17 retirement plan, in which requirements with respect to qualifications  
18 for such permanent total disability benefits are comparable to such  
19 requirements under Social Security. In no event shall the property tax  
20 relief granted under this section exceed the cost of such improvements  
21 to the property.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	New section

**AGE***Joint Favorable C/R*

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